IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL.

Income Tax Appeal No. 142 of 2005

Sedco Forex International Drilling Inc. as agent of its employee Mr. Eric Cowan a company incorporated in Republic of Panama having its registered office at no. 8, Acquitino de la Guardia Street, City of Panama, Republic of Panama, present address, C/o A.F. Ferguson & Co. Maker Towers, Cuffe Parade, Mumbai.

……. Appellant

Versus

1. The Commissioner of Income Tax, Dehradun having office at Subhash Road, Dehradun.

2. The Deputy Commissioner of Income Tax, Special Circle, Dehradun, having its office at Subhash Road, Dehradun.

……Respondents

Hon'ble M.M. Ghildiyal, J.
Hon'ble B. S. Verma, J.:

Heard Ms. Menka Tripathi, learned counsel for the appellant and Sri S. K. Posti, learned standing counsel for respondent.

Appellant has preferred this appeal against the order passed by Income Tax Appellate Tribunal, New Delhi dated 28.01.2005 pertaining to the assessment year 1998 - 99. In this appeal, we required to answer question of law, which is as under:

"Whether on the facts and circumstances of the case the Tribunal erred in law holding that the exemption under Article 16 of AADT between India and UK was not available to the appellant technician?

The question has already been decided by this court vide its judgment and order dated 22.07.2005 passed in Income Tax Appeal No. 165 of 2001 (Sedco Forex International Inc. Vs. The Commissioner of Income Tax, Dehradun and another) and court answered the question in negative i.e. in favour of the Department and against the assessee.

Following the above mentioned judgment, the question is decided accordingly.

In view of the above, the appeal is disposed of. No order as costs.

(B. S. Verma, J) **(M.M. Ghildiyal, J.)**

December 23, 2005
SKSharma